SATURDAY, APRIL 28, 1860.

This number closes the 16th volume of the Polynesian; and in announcing that fact to our readers, we do so with clean hands and a clear conscience that so far, as upon us it has depended, peace on earth and good will to men, the independence of this country, the prosperity of its people, and the great leading interests of civilization have been strongly and warmly, (we will let others say how ably,) advocated in this journal.

It is the fashion with some, and to the interest of a few, to cry " Down with the Polynesian!" In reply, we appeal to the sensible, practical portion of the community, whose judgment is never clamorous but ever sure, if there have not arisen questions of great social importance, and some touching the very life of this people, which never would have been opened and discussed with truth, candor, comity and fearlessness of consequences, had not the Polynesian been strong enough to brave the wrath of those whose " Diana of Ephesus" would be exposed in the discussion. The public feels, and we know that in real fact the Polynesian has been the liberal journal in this country; and that such is the public opinion here, at home, and also the comparative judgment abroad, we have received many and flattering evidences.

No sensible, reflecting mind will attempt to measure the moral support to the Government, the advocacy of truth to the public, by an estimate of dollars and cents. When those interests are subserved in the Government Journal it needs no trumpet to advise the public of that fact; they feel it instinctively, and their support and sympathy are spontaneous.

Under these circumstances we do not think that as long as the public continues to evince its interest n this journal by its continually increasing advertising, jobs, subscriptions &c., the Government would be either wise or obliging to discontinue a journal which, in the present state of jornalism, cannot well be dispensed with.

That patronage, that sympathy received by us, we have endeavored to requite by making the journal worthy of the public, true in its principles, correct in its statements, and full yet varied in those other items by which knowledge is spread and kindliness promoted.

The Polynesian is paid for in advance, at \$6 per annum, and those who wish to subscribe for the next volume will please to mark Aye or Nov on the subscription list handed round by the Carrier today, and next Saturday he will bring receipted bills for collection.

In the Advertiser of the 19th instant was an article entitled " Hard Times and the Whaling Fleet," which we promised to note at our earliest convenience. It is there attempted to be shown, or rather it is as-

serted, with considerable more emphasis than truth-"Shame on us that we, the youngest of the nations of the earth, should follow the old exploded policy which the tyran-ical empires of Europe are seeking to break up, and begin to fetter our commerce by laws which they are striving to abolish"

When the Advertiser attempts to write on a subject, so hackneyed in the mouths of young Congressmen and the political e-says of men out of office, as the free trade question or a liberal policy, we had a right to expect that it would have read up for the occasion, before it attempts to palm off such assertions as the above. It is rather a singular compliment to its readers to suppose them ignorant of the fact that, with the exception of a few of the Hanse-towns, whose financial condition and fiscal system bear no analogy to, and can be no pattern for, this country, there is not an independent state in Europe whose taxes and duties, whose burdens and octroi, are not incomparably greater than ours. Even the United States of America-which our contemporary accidentally (?) leaves out of that list of "tyrannical empires" which have found out that a turn too many of the fiscal screw is as bad as a turn too little-even the United States have prohibitory duties, and treats' us to a touch of thirty per cent. on our sugars, and as much on our vegetables, while " the Hawaiian nation" -(we quote from the Advertiser)-" is unfortunately, in its new tariff and general fiscal regulations, marking out an opposite course" and charging only ten per cent. on California potatoes, oats and flour.

We are not aware of any civilized country, maintain ing an independent government, that does not resort to duties on goods as a principal item of its revenue. This form of taxing falls not on the merchant, but on the consumer, the general public, and that his interest is not materially and tyranically oppressed by a ten per cent, duty is clear from the following illustration which, he can appreciate: Under the five per cent. duty a piece of white cotton, of 40 yards, best quality, costs the consumers here six dollars, or fifteen cents a yard; with a ten per cent, duty the same piece costs him six dollars and twenty-six cents, or 15 1-2 cents a yard. To the consumer the difference is neither oppressive nor tyran-

But the ten per cent. duty, we are told, is going drive the whalers away from the ports of this country. We quote the Advertiser's remarks in full, just to show how people will figure and argue, sweat and worry, when they have a point to carry. It says :

"This new tariff will not be without important effects on the whaling fleet. Largely as it has decreased during the past year, we are destined to see it still further reduced in numbers. It is singularly unfortunate that the operation of the new law should take place just at this time, when the prospects of the whaling business are so poor. Every whaler that comes here hereafte me tariff of ten per cent. But it may be asked how? Do we not let them import goods to the val ue of \$200 free of duty) Yes, we do, but what of that? We \$4,000 per ship, a considerable portion of which, perhaps on half, is for supplies, mostly imported goods, on which they are charged their ten per cent. duty, if they buy them. Does it make no difference in the long run whether a ship pays (indirectly of course) \$100 or \$200 tax to the government on the supplies which she buys here? No intelligent person will say that it does not. Is not this change then going to have an injurious effect? Can we extort an increased tax of \$10,000 or \$15,000 per annum from the whaling fleet, and no result arise from it? It is terous to imagine that the whalers, which have been in the habit for fifteen years of coming here to obtain supplies under a five per cent. duty, will yield quietly to this ten per cent. duty, when, by going to San Francisco, they can obtain their supplies y tax at all on those supplies. We wish to point this. A ship comes here and buys foreign goods, say, on an average, \$2,000. Under the old five per cent. tariff she pays supposing the prices to be the same, as they are at present on most supplies. Now are our ministers aware of what they are doing—of what they have already done?"

working all sorts of traverses to prove that the ten per the means." cent. duty falls with crushing effect on the whalers.

It says that 197 whaleships disbursed last year \$788 .-000 or on an average of \$4,000 each; and then, with evening next, according to a notice in another column, bases its calculation on the whalers paying duty on nolulu Rifles.

\$2,000, or a tax to the Government of \$100 or \$200, as the duty be 5 or 10 per cent.

We have taken the pains to procure an average also not only of the general sum of disbursements, but of the different items of the expenditures of several ships which compose that sum, and we now take the liberty

Our average includes ships of the second and third seasons and homeward bound vessels.

Cash settlem't with crews, \$2,140 00 Isf, prod., repairs & labor, 962 50 Gen'l things, mostly imported goods. \$4,852 50

There is rather a difference between the Advertiser'. \$2,000 in the rough and our more precise \$1,250 as the sum indicating the amount of imported, duty paying goods, consumed by the whalers.

If we now multiply the above three items by 197, the number of whalers recruiting here last year, we arrive at the following figures:

Cash paid out, advances to and disch. men, \$421,580 00 Island produce, and repairs and labor, ... General things, mostly imported goods, Sum total disbursed by 197 ships,

But of those \$246,250 we know from the Custon House books and records kept by ourselves that \$143,-781 37, were taken out of bond or by transhipment. paying only 1 per cent. duty, leaving \$102,468 63 as the probable amount paying 5 per cent. duty. We

\$143,781 37, goods out of bond at 19c duty,\$1,437 81 102,468 63, goods paying a Re duty Sum total of duties paid by whalers,...

Which divided by 197 ships gives \$33 31 each instead of \$100; or, if no more goods were bonded for he use of whalers next year than the last, \$66 62 each instead of \$200 as the Advertiser assumes it to be un-

The Advertiser is taking the alarm because it has learnt that "twelve to fifteen vessels of our reduced whaling flee, will go (to San Francisco) direct from the North, next fall." But it has not shown that they go there on account of the ten per cent, duty here. On the contrary, the real reason given for such a preference on the part of the whalers is an exceptional reason, namely, " the unexpected success which has attended two or three vessels which visited that port last fall. That success is explained in the Alta California

"The reason given is, the success which attended the Eliza Adams here some months ago, for the purpose of refitting. This ship, though having a crew of forty men, did not lose one while hip, though having a crew of forty men the harbor of San Francisco. When she arrived here Captain Thomas made application to Dr. Burke, Chief of Police, to pro-ect the vessel from landsharks, believing that herein lay the se ret of all the difficulty that had been experienced by whaling essels that had visited San Francisco before. This request was omptly and efficiently heeded by the Chief, and the landsharks and themselves unable to tamper with the crew. The result ras, the Eliza Adams lost not a single man. Arriving at th whaling ground, Capt. Thomas reported the success he had met with in refitting here. The first question asked by captains of other vessels was, "How did you escape the landsharks?" His explanation, in regard to Chief Burke's efforts, accompanied by mous expression of satisfaction, and all agreed to make the trial of refitting here, stating at the same time, that if protected, they rould on their return spread the news through the whole fleet, n order that all may enjoy the superior advantages which San Francisco presents, as a depot for obtaining supplies and re-

It seems that it is the fear of losing their men by desertion that has kept the whalers away from San Franeisco, and the removal of that fear that induces them o " make a trial of refitting there," and not the ten

We shall regret, as much as the Advertiser, the departure of the whaling fleet, or any considerable portion of it, to other places of recruiting, but we must not let our sorrow blind us to the truth of the matter or seek for causes of discontent where they do not exist.

It is well known that for years San Francisco has een trying to induce the North-Pacific whaling fleet to visit that port instead of this, and considering that one was a home port and the other a foreign port, there was, and could have been, no reasonable ground why it should not succeed, all things being equal. But there was one irremediable difficulty in going to San Francisco, which no advantages in other respects could counterbalance, and that was the great, unrepressed desertion of the seamen, which involved the ships that attempted to recruit there, in delays, troubles and expenses, and so seriously embarrassed their proceedings. as to continue to give Honolulu the preference. I that difficulty has now been obviated, and desertion prevented from those ships that wish to retain their nen, and if men can be shipped as readily, as cheaply and with as little trouble as here, then we frankly conless that we know of no law of affinity or proclivity, which would induce the whalers to continue to give Honolulu the preference over a home port with many other superior advantages, and situated equally convenient, or nearly so, to the great fishing grounds. We have known from the beginning, from the first day that an American port started into existence in California, that our hold on the Pacific whaling fleet was owing to no liberal policy of ours, to no reduction in duties, not even had we paid a bonus to each ship for coming, but simply owing to the mismanagement, want of prevision, pre-occupation and general disorder attending the first settlement of a new country. We have no right to grumble at the natural result of a natural law, nor to abuse a cause that will have nothing to do with the withdrawal of the whaling fleet from these islands. As we said before, were Honolulu a free port to-day, had it been a free port from the beginning. the whalers still would leave us the moment that San

crews and put a curb in the mouth of its lawyers. That San Francisco is bidding fair for that Millenni im, there can be no doubt; that it has arrived at it, as ret, we are not positive. But unless the most stupid egislation continues to prevail in that city and the state of California, there can be no doubt that the transfer of the whaling fleet from Honolulu to San Francisco will, ere long, be a fait accompli, and the American whalemen visit the Hawaiian Islands, as they now visit the Western Islands: for the sake of the fish that may be caught off their shores, or perhaps to ship cheap crews en passant to the whaling grounds.

Francisco protected their interests in regard to their

"In London the children born out of wedlock are only one in twenty, while in Paris and Vienna every third child is illegitimate; and, in Munich, years have occurred when the number of illegitimate births outnumbered the legitimate. This difference is attributed to the protection afforded by the local authorities to houses of ill-fame."

This remarkable paragraph, which the Advertiser endorses by insertion under the head of "foreign sumthe government (indirectly) a tax of \$100 on that amount. Under the new tariff we are going to demand from her \$200! By simply going to San Francisco she obtains the goods for \$2000. If that paper had looked more to statistics than to its old proclivities, a la Munchausen, it would hardly have been led away by such an absurdity. Those who know the Advertiser's figures and their Assertion is one thing ; proof another. The Advertiser far-famed elasticity, will not detain themselves long will have to look in vain for evidence to sustain its monover the above statement. But strangers may need an strous accusation against France, Austria and Bavaria. explanation. While its general average of the disburse- It is in no sense founded in truth, but merely the lying ments of the whalers is less than what we have been echo of some prejudiced bigot, whose base morals led able to procure, yet within that average it has been him to adopt the satanic maxim that " the end justifies

Our readers will please notice that on Monday finger on nose, it declares that about one-half of that there will be a meeting for, the worship of God "after sum "is for supplies, mostly imported goods," and the manner of the Friends," at the Armory of the Ho-

PAST WEEK.

Supreme Co 1rt-April Term, 1860-Continued.

SATURDAY, April 21st-J. T. Waterhouse vs. William Webster, Tax-Collector of Honolulu.-Replevin. This action, in another form, was commenced in the Police Court in February last, by a requisition upon Waterhouse to show cause why the Tax-Collector should not sell certain of his goods, distrained for taxes. The District Attorney having then established such a case as he thought necessary, rested; on which the counsel for Waterhouse, Mr. Harris, moved for judgment.

Justice Davis, in an elaborate decision a few days after, ruled that this was a matter differing from an ordinary suit at law, and resting in the sound discretion of the Magistrate, and ordered the Crown-Solicitor to produce evidence touching the appointment of Assessors, &c. Mr. Harris then took out an order from the Chief Justice requiring Judge Davis to show cause why he should not proceed to judgment upon the case already made by plaintiff in that suit. Upon hearing and argument the mandamus was denied, and appeal taken to the full court, where the decision of the Chief Justice was confirmed. The hearing was then resumed in the Police Court, and the case being closed, judgment was given for the plaintiff. Appeal was taken upon this to the Supreme Court, on points of law. On hearing in banco, the decision of the Court below was confirmed. Webster then advertised the goods for sale, when the present action was instituted and the sale

To sum up briefly the evidence adduced on both sides: On the 6th of August last, Messrs. Pease and Colburn. having received commissions and taken oath as Assessors, were gazetted as such, and proceeded to discharge their duties. Pease left with Waterhouse a blank assessment paper, to be filled up by him. Subsequently meeting him, Mr. Waterhouse said that he could not make a return, did not recognize him as Assessor, denying the validity of his appointment; that the Assessors did not after that think it worth while to call upon Mr. Waterhouse for his return, and proceeded in conference with each other, and guided by the estimates of others, to appraise his property; that the Tax-Collector, having several times called for the tax as thus assessed, on the 7th of February went, in company with Mr. Sheriff Brown, to Mr. Waterhouse's store, and distrained twenty English saddles, one Mexican, do. twelve bundles flannel shirts, for the tax of \$253 12, and removed them to the custom-house. At this interview Waterhouse demanded of Webster his authority. The reply was that his authority was under the law, and that they had discussed that matter before. No authority was exhibited at that time. Capt. Spencer. who was present, testified that he thought Waterhouse protested at that time that his assessment was too high.

Mr. Bates took the position that the plaintiff having de the admission that the goods were taken by the defendant, as Tax-Collector, the burden of proof was thrown upon him of showing a wrongful taking; that it was to be presumed of every public officer that he is doing his daty; taxes were a debt due to the Government in return for the protection given; that Webster was not under the necessity of showing his authority or his tax-roll, if he were it would be impossible to make his collections: Webster was bound to collect according to that list as given him.

The Court held that the Tax-Collector was bound to exhibit his authority so far as showing his assessment roll, just as a Sheriff must show his execution.

The commission of the Collector was put in; it was signed by R. G. Davis, acting for the Governor of

Oahu, in his absence. Mr. Harris said the law required that the commission should have the signature of the Governor and the approval of the Minister of Finance, and the commission was not good if done subsequent to the 10th of September, the date of the gazetting of Webster in the Polynesian. The Court thought the commission was sufficient for a prima facie case to go to the jury.

The commissions of the assessors were also introduced Upon the point of making a return to the assessors, the Court held that Waterhouse was obliged to make his return or be doomed, but that the assessors were to devote their attention to it by ascertaining from others of what value they supposed any person's property to be, and that they might state how they arrived at it. They need not make a valuation from personal attendance they would be trespassers if they went upon the premises. That Mr. Waterhouse would be perfectly justified in ordering them off.

The Collector, being duly authorized and provided with the tax list, it was then his duty to make collection-his power was mandatory. If he had no option in the matter, it was in the nature of an execution. The party aggrieved had his remedy against the Assessors, after paying under duress, and not voluntarily, if they in discharge of their duty have violated the law, or against the person who receives the money, if the law is unconstitutional and void, but not against the Collector, who is bound to do his duty under the assessment handed to him .- [3 Metcalf, Boston and Sandwich Glass Co. es. Boston.] The Collector had the power and authority to levy immediately upon the person or property of the party in the nature of an execution. Held that the authorities fully sustained the doctrine that the authority of the Collector was in the nature of an execution and he was bound to obey it. And if it was wrong, other parties were responsible and not hethat he could not go behind the tax duties, that no other action would lie against him than for a violation of his own duties, not even for trespass .- [19 Pick., Sprague

Evidence was proferred that the Civil Code, of which the tax law is a portion, was invalid; because the Legislature which had enacted it had not been duly called by and with the advice and consultation of the Privy Council; because it did not consist of at least 24 members at date of passage of the Code; because the Code had not been promulgated according to its own provisions, and antecedent to the action of the Assessors and the Col-

The Court said it should hold here that, for the purposes of this act, Webster was justified by the law and bound to execute it, and that he was not bound to go a mitigating circumstance that the offense had been into the question as whether it was invalid from any committed in a merely preliminary proceeding, and not technical omission and should rule that he was obliged in the trial of a capital case, and that the prisoner, in to obey the law as promulgated ; that he had no busi- his confession to Mr. Parke, upon which mainly he had ness to enquire into the doings of the assessors ; he was

bound to obey his instruction. The Court did not regard the Tax Collector as an integral part of the Government; he was obliged to give good character. Sentenced to five years imprisonment an account of every tax in his list, and if he omitted to do so he was liable, and it was purely a matter between the Collector and the tax paver. It was a specific office for specific purposes, which he must accomplish and for which he was responsible and no one else. That plaintiff was undoubtedly wrong in bringing an action against the Collector; that the Tax Collector was bound to levy, if there were goods to levy upon.

Chief Justice Allen charged the jury in substance as

This is an action of replevin brought by the plaintiff for the possession of certain goods alleged to be seized by the defendant.

The defendant justifies the seizure, alleging that he was Collector of Taxes for the district of Honolulu, and that the defendant was indebted for taxes, as appeared by the tax list delivered to him for collection. The first question which arises is, is the

lefendant Tax Collector-wi a & legal appointment? His co to act during his absence;—this power of appointment is vested in the Governor by the Constitution. The Commission is approv-ed by the Minister of Finance and bears date the 26th of October. If you are satisfied from the evidence that the Governor was absent on that date, his substitute had the power of appointment. The next question which arises in the case is, did the Governor deliver to the Tax Collector a copy of the tax list. It s made the duty of the assessors to deliver to the Governors of he respective islands two copies of their tax list, one of which shall be forwarded by the Governor to the Minister of Finance. It is also made the duty of the Governor to deliver to the Tax-

tor a copy of the tax list for his district.

The question arises in this case, was the tax list delivered by he Governor to the defendant. It appears in evidence, by the the Governor to the Registrar of Public Accounts, that the copy for the Tax Collector for this district was left in the office of the linister of Finance, as had been the custom when taxes were ollected under the old law by enumeration, and w express authority from the Governor, he delivered the list to the fendant. You must be satisfied that the tax list was deliver by the approval of the Governor. It is not essential that the delivering was made by his express order, but if with his approval, it is sufficient. Of this you must judge. If you are sat-isfied that he is legally appointed, and has received the tax list, you will then examine the testimony and see whether he a call on the plaintiff at his residence or usual place of busi ne the testimony and see whether he made or otherwise gave him notice to meet him at some convenient place in the district, to demand payment of his taxes assessed gainst him as by the tax list. This duty is incumbent on the llector, and you must have satisfactory proof that the defendant had this legal opportunity to pay. It is contended that was the duty of the Collector to have shown his authority. are satisfied that the defendant was known generally to ector and he was acting in that capacity. I do not regard necessary that he should show his commission to every tax bayer, nor his tax list, unless a request is made to him, but when a request is made for the tax list, it is his duty to show it, and if you are satisfied that the plaintiff made this request and the deadant refused it was a violation of the law as I regard its quirit, and you must find for the plaintiff. Every tax payer has

right to see the tax list on request. is contended further that this call or notice to pay should in the month of September, October, or om for the tax is lost. The taw makes it the duty of the Col ector to make the call during the e months, and to pay over the Governor the amount of taxes by him collected before th ast day of December, or he is liable to forfeit ten per cent. ons: and unless before the first day of February, pays to the Governor the amount of taxes prescribed in tax list, with the exception of the school tax, it is made duty of the Minister of Finance to commence a suit on I There is an additional provision to this effect. That he sponsible for the full amount of taxes specified in the tax list, dess he shall file with the Governor a sworn list, giving the ame, residence, and amount of tax, from whom, after using lue diligence, he was unable to collect. The time for the call he made is imperative on the Collector to fulfill the condition of his bond, but if there was an omission, it does not render the fax ult and void. 't is merely a declaratory provision, and no adition precedent to the validity and legaest be satisfied, however, that the call or the notice was ma fore the seizure of the goods. This is a condition preceden an act to be done by the Collector before he is authorized t eyy by distress on the goods of one who neglected to pay his

It is contended further, gentlemen that the law had not bee easonably published. By the Polynesian of the 28th of May. he acts for the assessment of taxes, and the collection of taxes ogether with the general provisions appertaining were published. It appears by the testimony of Mr. Whitney, that the entire Civil Code was published in the Commercial Advertiser prior to the first of October of the same year. The corectness of this testimony is not denied.

All laws, unless etherwise specially provided, take effect on he island of Oxhu ten days after their promulgation. I have briefly given you a sketch of the duties and respon offities of the tax collector. His bond is for the faithful discharg of these duties; but he can not incur any obligation for the diharge of any other. The collector is not responsible for the feasance or mal feasance of the assessors, or of any other fficer. This tax list is in the nature of an execution against the erson and property of the party, which he has no opportunity contest, and in this stage of the case he can no mo can on an execution when the Marshal seiz he property or arrests the person. The execution is manda ory in his hands, and so is the tax list in the hands of the col ector. He has no discretion; he must make the levy or he is curs a liability in his bond. It may be asked, what is the rem ly of the tax payer? He may give notice that he pays und luress, and not voluntarily, after which he can have his leg emedy against the assessors if they, in the discharge of the uties, have violated the law; or against the person who receive be money, if the law is unconstitutional and void. But it is ufficient in this action for you to be satisfied that the collector has done his duty. The law obliges him to make the distraint, and if he does it in conformity to its provisions, to which I have drawn your attention, no action can be sustained against himif otherwise, he is liable.

day at 12 M. The case of Mann vs. Spencer (a "Nile case'") was called. Mr. Bates for defendant, said the question now was whether the case was in court at all, as the Court had, at a previous sitting, ordered bonds compliance with which order, defendant's counsel held that the case was out of court.

After discussion, Mr. Harris, for plaintiff, moved that defendant be orderd to plead instanter, or be defaulted. Mr. Bates declined to answer as counsel for defendant, but as an amicus curiæ, requested the Court to refuse the motion on the ground that Spencer was not oliged to appear and take cognizance of the case from and after 3 o'clock of March 6th, as no security had been filed, pursuant to order of the Court. Mr Bates said that he would show authorities that he had not made an appearance in court by a motion that security be given for costs. The Court considered that Mr. Bates had made an appearance; and he moved that the Plaintiff be dismissed on ground that he had not complied with the order of the Court.

The Court held that the party might be mulcted for lisobeying the order, but the action not dismissed. would be a sound legal discretion what the penalty should be-the penalty had not been specific-that plaintiff should be stricken. Ruled that defendant's costs to this time should be paid within five days, and that he be allowed twenty days hereafter to plead.

Mr. Bates then moved to dismiss the petition on the ground that the service was not good. The Marshal's return was served by deputy upon C. N. Spencer, transacting business for the defendant at defendant's place of business, not being able to find T. Spencer at the time of process. Mr. Bates would prove that on that day Capt. Spencer might have been found, and said it was the Marshal's duty to have found him Mr. Harris said the service was so made by his own direction, and he was responsible for that. The day of the service was the last day of six years, and it was leemed advisable to avoid the discussion whether the ummons would have been good if served within the ife-time of the process. The statute directs that if the defendant cannot be found it shall be left with his gent, or at his last usual residence. It does not direct the Marshal to go a second time. The object of a summons is merely to bring the defendant into court. Now the defendant is here and makes answer.

Mr. Bates said that the service by any other deputy than the Sheriff, was bad, and the Marshal could not certify to a return made by a person not authorized by

The Court held such a service good; held that the leputy of the Sheriff was the deputy of the Marshal, and over-ruled Mr. Bates' motion.

The same disposition was made of the two other Nile cases," and the court adjourned for the term.

The jury business of the term being thus concluded, the prisoners who had been convicted and plead guilty were brought up and sentenced as follows :

Hakuole-Larceny of watch and other property W. E. Cutrell. Plead guilty. Two years imprisonment and \$5 fine.

Ayong-Convicted of perjury before the Coroner's jury of inquest upon Luika. The Court considered it been convicted, had expressed his intention of correcting his false statement upon the trial to ensue. The Court also gave the prisoner the benefit of his previous

Kapenapuka--Larceny. Plead guilty. The prisoner had stolen \$94 from Capt. Antone. He offered in excuse that he was one of the family. One year at hard labor and a fine of \$5.

Puhi-Convicted of forgery of Tax-Collector's ceipt. Two years at hard labor and a fine of \$5.

Kanane-Convicted of forgery of Tax-Collector's receipt. Offered the excuse of sickness and poverty. Two years at hard labor and a fine of \$5.

W. P. Ragsdale-Convicted of larceny in the second degree, stealing in the night-time, property to an amount less than one hundred dollars. One year imprisonment and a fine of \$5.

Financial Statement.

We have received from the Registrar of Public Accounts, H. W. McCoughtry, Esq., the following: RECEIPTS and EXPENDITURES of the Hawaiian Treasury for the two years ending March 31, 1860.

The cash on hand April 1st, 1858, was .. 108,841 85 Taxes " Fees and Perquisites 25 389 31 " Goy't Realizations 100,831 49 86,628 94 Miscellaneous Receipts

Department of the Interior Government Press..... Department of Foreign Relations.... 23,742 89 " Public Instruction 45,494 64 " Law 90,938 27 Bureau of Public Improvements ... Miscellaneous Expenditures 102,181 55 Cash on hand April 1st, 1860,...

The Expenditures during the same peri-

By order of the Minister of Finance.
11. W. McCoughtry, Reg'r Pub. Acc'ts.

The " Nettie Merrill."

Among the pleasant incidents of the past week was the excursion, on Wednesday, of the new clipper schooper Nettie Merrill. She left Market Wharf about 11 1-2 o'clock, and run outside of the reef, having but a very light breeze, where she remained for about four hours, demonstrating beyond the possibility of a doubt, that in light weather and a smooth sea her efforts are not to be despised by her larger rivals. On every point of sailing she called forth the encomiums of those who were on koard, many of whom were old sea-dogs, and predicted for her equal success in heavy weather, and who know a vessel of any class from stem to stern -from truck to keelson, as well as any men that ever ruffled old Neptune's Mirror. Of creature comforts there was a bountiful supply, and every circumstance combined to render the occasion one of pleasure to all. Among the excursionists were His Majesty, H. R. H. Prince Kamehameha, His Excellency the Minister of Finance, and a number of our merchants and other

We have received from Mr. A. K. Clark, the principal owner of the Nettie Merrill, a fine lithograph of that little gem of the island coasting fleet, for which he will accept our thanks, and our best wishes for the complete success of his enterprise in making so valuable an acquisition to our coasters.

"A Razor as is a Razor."

We had the pleasure yesterday of seeing one of the most unique specimens of cutlery of this description, which is to be sent to Lahaina to-day as a present from one of our merchants to a well known gentleman there. It is entirely of Honolulu workmanship, and of such temper that it will require the greatest skill to prevent the operator injuring himself seriously in the handling. material, and elaborately covered with rarest inscriptions. The blade is well worthy such a handle.

The present, we hear, is a token of gratitude for the loan of one made to the merchant when lately in Lafor costs to be filed within a specified time, for non- hains, and the latter on using it, knows of no other method of expressing his appreciation of the effect produced upon him than by the present of the one he now sends to the lender.

It can be seen at the store of Messrs. Wilcox, Richards & Co. for a short time to-day.

Steam Pleasure Bont.

Quite a novelty was witnessed yesterday in our now quiet harbor A craft about the size of a whaleboat and propelled by steam, was skimming about the harbor and channel nearly the whole day. Mr. D. M. Weston, who had charge of her, gratified a good number of our residents by short excursions. Our reporter, who was of the number says she is some, if not more, and hard to beat. We understand she was brought here by \$4.80 to the £. Capt. Clark, of the Ocean.

The meeting of the Honolulu Flour Company, noticed by us in our last number as for Monday last, is to be held on Monday, May 7. Please bear that in

CORRESPONDENCE.

TO THE EDITOR OF THE POLYNESIAN. SIR:-I have read with what I shall simply describe

o be feelings of contempt the communication in last Thursday's Advertiser, signed by the latterly notorious John Thomas Waterhouse, whose alias, beloved of himself, is the man with the black bag. This gentleman, as enthusiastic in his piety as in his love of money-making, will not have forgotten that at one time all the world went up to Jerusalem to be taxed, and that one little group wended its way to the Holy City under such circumstances as never occurred before and can never occur again. Acting in prescience of a rule not then promulgated, Joseph led his wife, and in her womb the incarnate God, to " render unto Cæsar the things that were Cæsar's." Mr. Waterhouse does not in practice approve of any such submission to authority. He began his opposition pretty early. He is reported to have shipped his second family carriage to Lahaina, hoping to escape the tax on vehicles and for pleasure purposes. Then again he would make no return to the assessors, and they in consequence were obliged to guess at the gentleman's worth pecuniarily -- his worth in other respects may be beyond the reach of a guess, something inestimable. He says they over-estimated his property to the amount of \$25,000 and upwards. Suppose they did : whose fault was that? The law says a man must not take advantage of his own wrong-doing, and in this case the whole trouble originated in Mr. Waterhouse's own factious and stubborn act of refusal. He wanted to exercise the rights that other men enjoy without paying for their conservation as other people do. He wanted constables to protect his premises, roads for his carriages to travel over, and all the other conveniences of civilized society, but his idiosyncracy was to want them free gratis and for nothing. He was willing to do business with the native population and make out of them those profits which he declined to exhibit, but he did'nt care to make one with them in supporting that system of order under which they made the money which they spent to his advantage. The gentleman complains angrily that in two instances

the sums assessed were altered by the Tax Collector, although that officer had previously told him that he could not go behind the assessment roll. He chooses to forget that those gentlemen had made their returns as any other well-meaning men of business would do, but the system being new, some properties had found their way into two returns and were therefore likely to be taxed twice. The parties explained the mistake they had made, and on legal advice Mr. Webster allowed them to correct their returns. There was an evident blunder sticking out on the face of the books. Now Mr. Waterhouse himself, through his counsel, claims the right of every tax-payer to see the roll before paying, lest haply there might be an error in the carrying out of items and in the additions perhaps. Does he deny then that one error should be dealt with as leniently as another? Does he deny that if a tax-payer found an error in an addition operating to his loss it would be competent for the Tax Collector to rectify it? If so,

why maintain so stoutly his right to the books; And if accuracy be the one thing needed, why not allow of the adjustment of palpable errors even though they proceeded from the tax payer himself, who loyally sat down to make such returns as the Government need, ed, instead of putting the Assessors to the painful process of jumping at his worth in things seen and unseen. such as notes, cash, mortgages, etc., and then turning round to tell them they hadn't come so near to the real amount as he could have done himself? I hardly think he has proved his position of the Government

making "fish of one and ficsh of another." The gentleman's abuse of the Chief Justice is simple a piece of gratuitous impertinence. When Mr. Water, house shall have studied the law as well as talked Grapel, when he shall have learnt the rule of courtesy and be able to examine both sides of a question before he commits himself to one ; and, more than all, when he speaks of some matter in which he has not personally a recuniary interest, I shall be more inclined to accent of his rulings as opposed to those of Chief Justice Allen In the meanwhile he gives us to understand that excentions have been taken to some of the rulings, and that they will be argued before the full bench. Such being the case let us in the meantime, in order not to harrow up too much the feelings of the Chief Justice, give him the benefit of the doubt, and allow that, after all, the highest legal authority in the kingdom may know as much law as our vender of dry goods.

The abuse the gentleman levels at the authorities of this country will produce no more remarks on this accasion from one who believes in our all bearing in proper proportion a common and necessary burden, and who is therefore A WILLING TAX PAYER

LATES	T FOR	EIGN	DAT	ES.	
ongkong. iverpool, anila, dhey, N S W, pan cw Orleans.	- Feb 20 - Jan 12 - Feb 13	Panama Paris, - San Fra St. Louis Tahiti Valparai	ncisco,		Mar 13 - Feb 16 - Mar 18 - Mar 3
ew York		Victoria,			Feb 31

COMMERCIAL.

FRIDAY, APRIL 27, 1860. The principal feature of importance this week in the business unity, has been the arrival of the Washington Allston from Port Stanley, where she had been detained some time for re-

pairs. There will be a general average on her cargo. The whalers Isabella and Abram Barker arrived from the New Zealand ground the early part of the week, and report the vessels cruising there as having had hard luck. These two vessels are the first which have arrived this season from that

buring the week the bark Ionia, whose purchase we advise in our last, has been laid on the berth for San Francisco, where it is the intention of her owners to offer her for sale. The brig Kauai, we understand, is to be refitted by her pur-

hasers and sent to the North West.

The ship Syren, Capt Green, sailed on Tuesday with a lead of oil, bone, Ac, for New Bedford. The Frances Palmer sails posttively on Tuesday next for San Francisco.

will run in the Kauai island trade. She is a fine schooper atand servicable, and although not as handsome as her sisters our wardly, has the work in her. She cost in San Francisco, ve

The brig Hero is taking in cargo for Petropauloski, and the remainder of the vessels in harbor are quietly completing ther recruits preparatory to taking their departure

In general trade, we notice great duliness existing. Price at auction are low, and we look for no immediate improvement nolds estate, and owned by Messes. Pitman & Pfluger have ben. sold to the Catholic Mission on private terms, reported at \$550. The dwelling house occupied by the late John Ladd, Esq. was offered for sale on Thursday, but withdrawn. The furniture of

the same sold at good prices. EXCHANGE on San Francisco closed at par, and on the U. States at 1% We prem to-day for the packet Frances Palmer

CHAMBER OF COMMERCE,-A meeting of the Chamber was called to-day, at which it was voted that it was unnecessary to agitate change in the rate of the valuation of the pound sterling at the Custom House in calculation of invoices, the same being now

CUSTOM HOUSE GUARDS .- We learn from a reliable source, that

his Excellency the Minister of Finance has given notice that it is the view of his Department, as to the proper construction of Secons 552 and 557 of the Civil Code, that any charge for Cuton that it is also equally clear that the 252d Section does not at thorize the fees of Custom House guards to be charged against vessels discharging their cargoes. A fair construction of the law requires the government to provide for the payment of offcers employed in its own interest. The Code does not define the arce of compensation, and in view of the French Treaty and the parity provisions of other treaties, the decision of the Misister is, that vessels are not liable for the fees of Custom House guards, under the aforesaid sections,

QUARTERLY STATISTICS .- Continued. Merchant Fleet .-- First Quarter, 1860. SUMMARY OF ARRIVALS.

Nation	Stills	Tons.	Barks	Tons.	Briga	Tons.	Schra.	Tons.	100	tal.
American , British Hawaiian	8	2854	9 90	3437 583	4	833	3	380 10s	19	7008 587 362
Total	3	2354	11	40:50	4	833	4	480	-	7699
		. 1	E	PARTE	R	ES.	_	-		
For San Franc Victoria, V Hongkong Marquesas Jarvis and Port Madis Japan Fanning's Johnson's Valparaiso	Islanda Island	lands ker's l , W. T	al'	3 2 3 3 1	****	1,03 1,110 150 1,415 256 196 196	9	********	11,94 83,06 9,95 1,85 1,43	8 48
Water 1						A 000		81	1,92	n 57

*Not including in specie. †Including \$784 91, on route for Teckalet. VALUE OF EXPORTS-14 OUARTER, 1800.

Whalers. 7,801 13 147 58 62,823 37 \$101,845 57 Exhibit eipts at the Harbor Moster's Office ending March 31, 1860, with the Wharfage, for the Quarter ending March 8 corresponding Quarters of the years 1863-9.

Water

1,856 00 1,899 00 1,497 00 2,572 00 1,756 00 1,971 00 HAWAIIAN SEAMEN.

CUSTOM HOUSE RECEIPTS-1st QUARTER, 1868. 8 1,486 00 For Storage For Blanks 19,722 01 438 85 Coasting licenses Hosp'l fund (pas-145 00 Registry . 1,738 % Wharfage

Oil and Bone shipped per Syren for N. Bedford Bbis. Sp. Bbls. Wh. Lbs. Bone. Shipped by ood Return. 6,330 John Howland 923 Marcia 2,058 154.

L. C. Richmond Pacific, bk . Ripple, bk Wilcox, Richards & C

39,597

2.853...